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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1940

No. 676

CASKEY BAKING COMPANY, INC.,
Appellant,

vs.

COMMONWEALTH OF VIRGINIA.

APPEAL FROM THE SUPREME COURT OF APPEALS OF THE COMMONWEALTH OF VIRGINIA.

SUPPLEMENTAL STATEMENT AS TO JURISDICTION.

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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1940

No. 676

CASKEY BAKING COMPANY, INC., A CORPORATION,
Appellant,

vs.

COMMONWEALTH OF VIRGINIA,
Appellee.

SUPPLEMENTAL STATEMENT AS TO JURISDICTION.

The appellant in support of the jurisdiction of this Court to review the above-entitled action on appeal, respectfully represents, in supplement to the statement heretofore filed:

Summary.

V.

Under the provisions of Sec. 73 of the Tax Code of Virginia, it is impossible for any resident manufacturer in the State of Virginia to become subject to the provisions of Sec. 192 b of the Tax Code of Virginia as amended by the Acts of 1938, chap. 305. This is, in effect a discrimination against, and a placing of, the goods of another State, at a disadvantage as compared or in competition with intrastate commerce. The discrimination is ingenious and condemned. *Best & Co. Inc.* v. *A. T. Maxwell* (No. 61, October

Term 1940), decided by the Supreme Court of the United States on December 23rd, 1940, and cases there cited; *McGoldrick* v. *Berwind-White Coal Min. Co.*, 309 U. S. 33, 60 S. Ct. 388, 84 L. Ed. 565.

Sec. 192 b of the Tax Code of Virginia, as amended by the Acts of 1938, chap. 305, allows the peddling of seafood, without the license imposed thereby, whereas it subjects appellant, who is selling another kind of foodstuff, to a license tax.

The following additional cases are submitted to sustain the jurisdiction of this Court:

Best & Co. Inc. v. *A. T. Maxwell,* decided December 23rd, 1940, by the Supreme Court of the United States;

Guy v. *Baltimore,* 100 U. S. 434, 25 L. Ed. 743;

Hale v. *Bimco Trading, Inc.,* 306 U. S. 375, 59 S. Ct. 526, 83 L. Ed. 771;

McGoldrick v. *Berwind-White Coal Min. Co.,* 309 U. S. 33, 60 S. Ct. 388, 84 L. Ed. 565.

WHEREFORE, petitioner submits that the Supreme Court of the United States has jurisdiction upon appeal to review the judgment of this action.

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